

KENNY C. GUINN Governor

CHARLES E. CHINNOCK Executive Director

February 5, 2003

STATE OF NEVADA DEPARTMENT OF TAXATION

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LAS VEGAS OFFICE

Grant Sawyer Office Building Suite 1300 555 E Washington Avenue Las Vegas, Nevada 89101 Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE

4600 Kietzke Lane Building O. Suite 263 Reno, Nevada 89502 Phone: (775) 688-1295 Fax: (775) 688-1303

ACCOUNT NO.: RCE-012-039

THIS LETTER HAS NO EXPIRATION DATE

CLARK COUNTY WATER RECLAMATION DISTRICT 5857 E FLAMINGO ROAD LAS VEGAS NV 89122

88-6001074 TAX ID#

Pursuant to NRS 372.325 and related statutes, CLARK COUNTY WATER RECLAMATION DISTRICT has been granted sales/use tax exempt status. Direct purchases of tangible personal property made by CLARK COUNTY WATER RECLAMATION DISTRICT are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to CLARK COUNTY WATER RECLAMATION DISTRICT are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor may use a copy of this letter to document the transaction as tax exempt. However, documentation adequate to prove the purchase was made by a governmental entity is acceptable.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

Sinecrely,

Deborah Sharp. Revenue Officer II

Carson City District